

HOUSE No. 2300

By Mr. Rush of Boston, petition of Michael E. Festa and others
relative to the excise tax on motor vehicles. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Michael E. Festa Michael F. Rush
William Smitty Pignatelli

In the Year Two Thousand and Five.

AN ACT RELATIVE TO EXCISE TAX ON MOTOR VEHICLES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 1 of chapter 60A of the General Laws, as appearing in
2 the 2002 Official Edition, is hereby amended by striking out the
3 paragraph and inserting in place thereof the following para-
4 graph:—
5 If a motor vehicle or trailer is originally registered after Jan-
6 uary thirty-first in any year; the excise under this section shall be
7 that proportion of the excise for the full year which the number of
8 months in said year following the month preceding that in which
9 the motor vehicle or trailer is registered bears to twelve; but no
10 excise tax shall be assessed on the same motor vehicle or trailer
11 more than once in any calendar year by reason of the renewal of
12 the registration of such vehicle within the calendar year; unless its
13 ownership is transferred by sale or otherwise and its registration
14 surrendered or it is registered after surrender or expiration of reg-
15 istration upon removal of its owner to another state and registra-
16 tion in such other state. If during any calendar year ownership of a
17 motor vehicle or trailer subject to such an excise removes to
18 another state and registers such motor vehicle or trailer in such

19 other state and surrenders or does not renew his registration in this
20 state, the excise under this section shall be reduced upon applica-
21 tion by an abatement equal to that proportion of an excise under
22 this section on such motor vehicle or trailer for the full calendar
23 year which the number of months in said year remaining after the
24 month in which such transfer by sale or otherwise or such sur-
25 render or expiration of registration occurs bears to twelve; pro-
26 vided, however, that if in the month in which such transfer by sale
27 or otherwise occurs, the excise tax due shall be prorated.